

# ***Exhibit 15***

Message

**From:** robert.neyt@freshfields.com [robert.neyt@freshfields.com]  
**Sent:** 3/12/2012 4:07:19 PM  
**To:** Richard Markowitz [/O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Rmarkowitz@Argrec37]; John H. van Merkensteijn, III [/O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Jhvm@Argrec96]; Adam Larosa [/O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Alarosa@Argre6ed]; Matthew Stein [/O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Mstein@Argre3a2]; Jérôme LHOTÉ [/O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Jlhote@Argre810]; rklugman@storcapital.com  
**CC:** JSander@duetgroup.net; aanand@duetgroup.net  
**Subject:** Belgian equities - Domestic exemption for non-resident non-profits - Certificate

Dear Sirs,

Further to our call earlier today please find below the wording of a certificate with respect to the Belgian domestic withholding tax exemption as discussed.

I'm happy to discuss, should you have any further questions or comments.

Kind regards,

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## **BELGIAN DIVIDEND WITHHOLDING TAX EXEMPTION**

### **CERTIFICATE**

*Application of article 106, §2 of the Royal Decree executing the Belgian Income Tax Code 1992 (RDITC)*

Drafted in accordance with article 117, §2 of the RDITC concerning the dividends attributed or payable by:

[Dividend paying company], a [ legal form], incorporated under the laws of the Kingdom of Belgium , with its registered office at [address], registered with the register of legal entities under number [number]

to

[Shareholder], a [legal form], incorporated under the laws of [resident state], with its registered office at [address], registered with the [registry] under the number [number].

[Shareholder] hereby certifies as beneficiary of the dividend that it is:

a) the owner or usufruct holder of the shares on which the dividends are paid;

b) a non-resident who is not conducting a business or lucrative activities and which is, in its country of residence, exempt from income tax; and

c) not under a contractual obligation to pay over the dividend to an ultimate beneficiary, unless such ultimate beneficiary is a non-resident under article 106, §2 RDITC, an investment fund under article 106, §3 RDITC or a parent company under article 106, §5 or §6 RDITC.

[Place]

[Date]

[Signature]

[Capacity]

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